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Here, as in the rest of the book, there is that absence of doctrinairism, that willingness to face facts and to allow for prejudices, which we have learned to expect in Dr. Stamp's works. The reader's regret that the book is so short will be tempered by admiration for the skill with which it is brought to an end.

RUFUS S. TUCKER.

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#### NEW BOOKS

- CASTENHOLZ, W. B. *Syllabus of income tax procedure for 1920 returns; digest, formulas, tables, calculating charts.* (Chicago, Ill.: La Salle Extension University. 1921. Pp. vii, 90.)
- CLEVELAND, F. A. and LINDSAY, S. McC. *National expenditures and public economy. Proceedings*, vol. IX, no. 3. (New York: Academy of Political Science, Columbia Univ. 1921. Pp. 208. \$1.50.)
- HUNTINGTON, C. W. *Enclaves of single tax, being a compendium of the legal documents involved, together with a historical description.* (Harvard, Mass.: Fiske Warren. 1921. Pp. 150.)
- KELLEY, F. E. *A history of public-school support in Minnesota, 1858 to 1917.* Current problems, no. 12. (Minneapolis: Univ. of Minnesota. 1921. Pp. ix, 103. 75c.)
- KIMBER, A. W. *Kimber's record of government debts and other foreign securities.* Fifth annual edition. (New York: A. W. Kimber & Co. 1921. Pp. ix, 542.)
- KING, C. L., editor. *Taxation and public expenditures. Annals*, vol. XCV (no. 184). (Philadelphia, Pa.: American Academy of Political and Social Science. 1921. Pp. iv, 314.)
- LARDEUR, G. *La liquidation des dettes d'avant-guerre.* (Paris: Lib. Soc. des Juris Classeurs. 1921.)
- DE MARCÉ, V. *La cour des comptes en Italie et en Allemagne.* (Paris: Roustan. 1920. Pp. 32.)
- MARION, M. *Histoire financière de la France depuis 1715.* (Paris: Rousseau. 1921.)
- MCCLEARY, J. T. *Protection, our proper permanent policy.* (Washington: National Tariff Inst. 1921. Pp. 544. \$3.50.)
- MEYER, H. H. B., compiler. *List of recent references on the income tax.* (Washington: Library of Congress. 1921. Pp. 96. 20c.)
- MICHENER, A. M. *The budget system of Frankfort-on-the-Main.* (White Plains, N. Y.: Westchester Printing Service. 1920. Pp. 127.)
- NELSON, H. B. *The Wisconsin income tax.* Commercial education series. (Madison: Extension Div., Univ. of Wisconsin. 1921. Pp. 191. \$4.)
- POWELL, H. M. *Taxation of corporations and personal income in New York.* Vol. I. *Corporations, real and personal property.* Fourth edition. (New York: Boyd Press. 1921. Pp. xxxviii, 548.)

SELIGMAN, E. R. A. *The shifting and incidence of taxation*. Fourth edition, revised. (New York: Columbia Univ. Press. 1921. Pp. xii, 431.)

SELLS, E. W. *Why not lessen the evils of present taxation?* (New York: Haskins & Sells, 37 W. 39th St. 1921. Pp. 12.)

TAUSSIG, F. W., compiler. *Selected readings in international trade and tariff problems*. (Boston: Ginn. 1921. Pp. 600. \$3.)

*New York state franchise tax on business corporations*. (New York: Equitable Trust Co. 1921. Pp. 30.)

*Prentice-Hall federal tax service for 1921*. Two vols. (New York: Prentice-Hall, Inc. 1921. Pp. 1200. \$60.)

*Proceedings of the National Tax Association conference, held at Salt Lake City, Utah, September, 1920*. (New York: National Tax Assoc. 1921. Pp. ix, 465.)

Among the subjects discussed were: "The taxation of oil properties," by Frank Orr; "Recent tax developments in Western Canada," by A. B. Clark; "The gross sales or turnover tax," by M. D. Rothschild; "The exemption of mortgage interest as a solution of the housing problem," by R. M. Haig; "Some aspects of the problem of uniform state income tax legislation," by H. L. Lutz; "Domicile in state personal income taxation," by I. L. Shaw, and a series of papers on mine taxation.

*A proposal for government reorganization; published in the interest of national economy*. (New York: National Budget Committee, 7 West 8th St. 1921. Pp. 69. 25c.)

*Sinclair-Murray explanatory income tax returns*. (New York: Sinclair-Murray & Co., 565 Fifth Ave. 1921. Pp. 97. \$10.)

Prepared in Washington, D. C., in February, 1921, under the supervision of Judge T. T. Ansberry.

*Treasury decisions under customs and other laws*. Vol. 39, January-June 1921. (Washington, D. C.: Supt. of Docs. 1921. \$1.50.)

*The Wisconsin income tax*. Instructive papers for home study, extension division of the University of Wisconsin. (Madison: Univ. of Wisconsin. 1921. Pp. 191.)

The tax law is taken up by sections, with explanations and examples of application of rates.

## Population and Migration

### NEW BOOKS

BUREAU, P. *L'indiscipline des mœurs*. (Paris: Bloud et Gay. 1921. Pp. 608.)

Discusses the depopulation of France.

CALDWELL, A. B., editor. *History of the American negro*. Vol. IV. North Carolina edition. (Atlanta, Ga.: A. B. Caldwell Pub. Co. 1921. Pp. 864.)

COLE, W. I. *Immigrant races in Massachusetts. The Greeks*. (Boston: Mass. Bureau of Immigration. 1921. Pp. 6.)